

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE ENROLLED ACT No. 1183

AN ACT to amend the Indiana Code concerning professions and occupations.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 25-2.1-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 2. ~~The applicant must meet one (1) of the following education requirements:~~

(1) ~~Before January 1, 2000; graduation with a baccalaureate degree from a college or university recognized by the board; and the satisfactory completion of the number of semester hours in accounting; business administration; economics; and other related subjects that the board determines appropriate.~~

(2) ~~After December 31, 1999;~~ A first time examination candidate must have at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate.

SECTION 2. IC 25-2.1-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 3. The examination under ~~section 6~~ **section 5** of this chapter must ~~be in writing and~~ test the ~~applicant's~~ **candidate's** knowledge of the subjects of accounting and auditing, and other related subjects that the board specifies, **including business law and taxation.**

SECTION 3. IC 25-2.1-3-7 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 7. ~~An applicant~~
A candidate shall be given retain credit for each test section of an
 examination passed in another state if the credit would have been given
 under the requirements applicable in Indiana at the time the ~~applicant~~
candidate took the examination.

SECTION 4. IC 25-2.1-3-8 IS AMENDED TO READ AS
 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 8. If the ~~applicant~~
candidate can show that ~~the applicant was unable to meet the~~
~~requirements of section 6 or 7 of this chapter credit was lost~~ because
 of circumstances beyond the ~~applicant's~~ **candidate's** control, the board
 may ~~waive or defer any of the requirements of sections 6 and 7 of this~~
~~chapter.~~ **extend the term of conditional credit validity.**

SECTION 5. IC 25-2.1-3-9 IS AMENDED TO READ AS
 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 9. The board may
 charge, or provide for a third party administering the examination to
 charge, each ~~applicant~~ **candidate** a fee prescribed by the board, for
 each section of the examination or reexamination taken by the
~~applicant.~~ **candidate.**

SECTION 6. IC 25-2.1-3-10, AS AMENDED BY P.L.128-2001,
 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 UPON PASSAGE]: Sec. 10. An applicant for the initial issuance of a
 certificate under this chapter shall show that the applicant has had two
 (2) years of experience. To qualify as experience under this section, an
 applicant may provide any type of service or advice that:

- (1) constitutes the use of accounting, attest, compilation,
 management advisory, financial advisory, tax, or consulting skills
 as determined under the rules adopted by the board; and
- (2) is verified by ~~a licensee.~~ **the holder of an active certificate**
issued under this article or the corresponding provisions of
another state, as determined by the board.

Experience of the type described in this section applies equally toward
 meeting the experience requirement of this section regardless of
 whether it is gained through employment in government, industry,
 academia, or public practice.

SECTION 7. IC 25-2.1-3-6 IS REPEALED [EFFECTIVE
 JANUARY 1, 2004].

SECTION 8. [EFFECTIVE UPON PASSAGE] (a) **As used in this**
SECTION, "board" refers to the board of accountancy established
by IC 25-2.1-2-1.

(b) **If a candidate has earned conditional credits on the written**
examination administered under IC 25-2.1-3-6:

- (1) **before the repeal of IC 25-2.1-3-6 by this act; and**



(2) as of the launch date of the computer based Uniform CPA Examination;

the candidate shall retain conditional credits for the corresponding test sections of the computer based Uniform CPA Examination, as defined by rules adopted by the board.

(c) The board may adopt emergency rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to implement subsection (b) and to allow candidates who do not pass all sections of the computer based Uniform CPA Examination to receive conditional credit for those sections passed in a manner consistent with the provisions of the Uniform Accountancy Act and Uniform Accountancy Act Rules published jointly by the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants. An emergency rule adopted under this subsection expires on the earlier of the following:

(1) The date that a permanent rule adopted under IC 4-22-2 supersedes an emergency rule adopted under this subsection.

(2) December 31, 2004.

SECTION 9. An emergency is declared for this act.

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Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Approved: _____

Governor of the State of Indiana

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